



GENERAL AUDITOR II

Class Code: 4287 - Exam Code: 6FAGE

Type of Examination:	Departmental Promotional Spot/Sacramento Continuous Filing
Opening Date:	May 13, 2016
Cut-Off Date:	May 13, 2016
Salary	\$4,016 - \$5,280
Employment Type:	Permanent Full-time Permanent Part-time Permanent Intermittent Limited Term Full-time Limited Term Part-time Limited Term Intermittent

EQUAL EMPLOYMENT OPPORTUNITY

The State of California is an equal opportunity employer to all, regardless of age, ancestry, color, disability (mental and physical), exercising the right to family care and medical leave, gender, gender expression, gender identity, genetic information, marital status, medical condition, military or veteran status, national origin, political affiliation, race, religious creed, sex (includes pregnancy, childbirth, breastfeeding and related medical conditions), and sexual orientation.

DRUG FREE STATEMENT

It is an objective of the State of California to achieve a drug-free state workplace. Any applicant for State employment will be expected to behave in accordance with this objective because the use of illegal drugs is inconsistent with the law of the State, the rules governing civil service, and the special trust placed in public servants.

WHO CAN APPLY

This is a departmental promotional examination for the California Department of Food and Agriculture. Applicants must meet one of the following criteria to participate in this examination.

1. Applicants must have a permanent civil service appointment with the California Department of Food and Agriculture as of the final filing date, in order to participate in this examination; or
2. Must be a current or former employee of the Legislature for two or more years as defined in Government Code § 18990; or
3. Must be a current or former non-elected exempt employee of the Executive Branch for two or more consecutive years as defined in Government Code § 18992; or
4. Must be a person retired from the United States military, honorably discharged from active military duty with a service-connected disability or honorably discharged from active duty as defined in Government Code § 18991; or

WHO CAN APPLY CONTINUED

5. Under certain circumstances, other employees (i.e. former Department employees or current employees on TAU, T&D, and LT status) may be allowed to compete under provisions of Rules 234, 235, and 235.2. State Personnel Board Rules 234, 235, 235.2 and 237 contain provisions regarding civil service status and eligibility for promotional examinations. This is a promotional examination. Career credits do not apply.

NOTE: Veterans must provide a copy of their DD214 for entrance requirements.

CONTINUOUS FILING INSTRUCTIONS

The testing office will accept applications continuously and will notify and test applicants as needs warrant. **Testing is considered continuous** as closing dates (cut-off dates) can be set at any time and eligible lists are merged. The testing period for this examination is **12** months. The beginning of the testing period is based upon when an individual is placed on the eligible list. **A person may not be examined more than once in a testing period. Therefore, if you have taken this examination within the last 12 months, you are not eligible to apply or compete in this examination.**

FINAL CUT-OFF DATE

The testing office has established the following application cut-off date: **May 13, 2016**. Submission of applications after the cut-off date will be held over for the next examination.

HOW TO APPLY

Submit a Standard State Application (STD. Form 678) **and** Supplemental Application to the address indicated below.

- Standard State Application (STD. Form 678) is available through the internet at <https://jobs.ca.gov/Public/StateForms.aspx>.
- Supplemental Application is attached below. **Applicants who do not submit a Supplemental Application will be disqualified.**
- All applications must include “to” and “from” dates (month/day/year) and time base.
- Applications received without this information may be rejected.
- Resumes **will not** be accepted in lieu of a completed State Application (STD. Form 678).
- Your signature on your application indicates that you have read, understood, and possess the basic qualifications required.

DO NOT SUBMIT APPLICATIONS TO THE CALIFORNIA DEPARTMENT OF HUMAN RESOURCES (CalHR).

WHERE TO APPLY

By mail/In person: California Department of Food and Agriculture
Examination Unit, Attn: **Suzanne Conrad**
1220 N Street, Room 242
Sacramento, CA 95814
(916) 403-6579

By e-mail: exams@cdfa.ca.gov

NOTE: Facsimile (FAX) applications will not be accepted under any circumstances.

ELIGIBLE LIST INFORMATION

A Departmental "Promotional" list will be established for the California Department of Food and Agriculture. The names of successful competitors are merged onto the list in order of final scores, regardless of test date. Eligibility expires 12 months after it is established. Competitors must then retake the Supplemental Application exam to reestablish eligibility.

REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION

All applications must meet the education and/or experience requirements as stated on this examination announcement. Your signature on your application indicates that you have read, understood, and possess the basic qualifications required.

MINIMUM QUALIFICATIONS**EXPERIENCE:****Either**

1. One year of experience in the California state service performing professional accounting or auditing duties of a class equivalent in level to that of Accountant Trainee or Auditor I. (Applicants meeting the educational requirements who have completed six months of service performing professional accounting or auditing duties of a class equivalent in level to that of Accountant Trainee or Auditor I will be admitted to the examination, but they must satisfactorily complete one year of this experience before they can be considered eligible for appointment.); **or**
2. One year of experience in the California state service performing the duties of an Accountant I; **or**
3. Two years of increasingly responsible professional accounting or auditing experience.

And**EDUCATION:****Either**

1. Equivalent to graduation from college, with specialization in accounting; **or**
2. Completion of either:
 - a. A prescribed professional accounting curriculum given by a residence or correspondence school of accountancy, including courses in elementary and advanced accounting, auditing, cost accounting and business law; **or**
 - b. The equivalent of sixteen semester hours of professional accounting courses given by a collegiate-grade residence institution, including courses in elementary and advanced accounting, auditing, and cost accounting; and three semester hours of business law.

NOTE: SUBMISSION OF TRANSCRIPTS/DEGREE IS REQUIRED TO VERIFY THE EDUCATION REQUIREMENT. FAILURE TO DO SO MAY RESULT IN A DELAY OF YOUR APPROVAL TO COMPETE IN THE EXAMINATION.

POSITION DESCRIPTION

Under direction, to conduct the more difficult office or field audits of the accounts and records of individuals and business firms subject to State regulation or taxation; and to do other related work. Incumbents plan scope and procedure of audits and determines means of verification and amount of test checking necessary; in accordance with generally accepted auditing standards and procedures, audits financial records and documents for such purposes as the verification of tax liability or the determination of manufacturing or production costs; corresponds with taxpayers or parties subject to State regulations in securing necessary information or in answering inquiries; prepares reports of audit findings and recommendations, supporting schedules and other working papers; explains provisions and application of the law to taxpayers or parties subject to State regulation and discusses audit findings and recommendations.

EXAMINATION INFORMATION

This examination will consist of a Supplemental Application – weighted 100%. Competitors who do not submit the Supplemental Application will be disqualified.

SUPPLEMENTAL APPLICATION – WEIGHTED 100%

The California Department of Food and Agriculture and the California Department of Human Resources (CalHR) reserves the right to revise the examination plan to better meet the needs of the service if the circumstances under which this examination was planned change. Such revision will be in accordance with civil service laws and rules and all competitors will be notified.

SCOPE OF EXAM AND KNOWLEDGE, SKILLS AND ABILITIES

In addition to evaluating the competitor's relative abilities as demonstrated by quality and breadth of experience, emphasis in the examining interview will be on measuring competitively, relative to job demands, each competitor's:

KNOWLEDGE OF:

1. Accounting and auditing principles and procedures and applying them in the work performed;
2. Business law.

ABILITY TO:

1. Apply accounting and auditing principles and procedures in the work performed;
2. Conduct a variety of audits of accounts and records;
3. Analyze data and draw sound conclusions;
4. Analyze situations accurately and adopt an effective course of action;
5. Prepare clear, complete, concise reports;
6. Establish and maintain cooperative relations with those contacted in the work;
7. Communicate effectively at a level required for successful job performance.

SPECIAL PERSONAL CHARACTERISTICS

Ability to qualify for a fidelity bond; willingness to travel and work away from the headquarters office.

VETERANS' PREFERENCE

Veterans' preference will not be granted in the examination as it does not meet the requirements to qualify for Veterans' Preference.

CAREER CREDITS

Career Credits **will not** be added to the final score of this examination, because it does not meet the requirements to qualify for Career Credits.

CONTACT INFORMATION

If you have any questions regarding this announcement, please contact:

The California Department of Food and Agriculture
Examination Unit
1220 N Street, Room 242
Sacramento, CA 95814
Attn: Suzanne Conrad at (916) 403-6579 or suzanne.conrad@cdfa.ca.gov.

GENERAL INFORMATION

If you meet the requirements stated on this bulletin, you may take this examination, which is competitive. Possession of the entrance requirements does not assure you a place on the eligible list. All candidates who pass will be merged onto the list in order of final scores, regardless of test date.

General Qualifications: Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others; and a state of health consistent with the ability to perform the assigned duties of the class. If an offer of employment is made, a medical examination may be required. In open examinations, investigation may be made of employment records and personal history and fingerprinting may be required.

Eligible Lists: Eligible lists established by competitive examination, regardless of date, must be used in the following order: ① sub-divisional promotional, ② departmental promotional, ③ multi-departmental promotional, ④ service-wide promotional, ⑤ departmental open, ⑥ open. When there are two lists of the same kind, the older list must be used first. Eligible lists will expire in one (1) to four (4) years unless otherwise stated on this bulletin.

TDD is Telecommunications Device for the Deaf and is reachable only from phones equipped with a TDD Device.

TTY number: 1-800-735-2929

FROM VOICE PHONES:

1-800-735-2922

**CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE
SUPPLEMENTAL APPLICATION EXAMINATION**

GENERAL AUDITOR II

The California Department of Food and Agriculture's (CDFA) General Auditor II examination is being given on a Promotional/Spot/Sacramento basis. This examination will consist of this Supplemental Application (Weighted Pass/Fail) and a Qualifications Appraisal Interview (Weighted 100%).

This Supplemental Application is designed to elicit a range of specific information regarding each candidate's knowledge, skills, abilities, and experience to effectively perform the duties relative to the classification. The information you provide will be evaluated using a predetermined rating criteria. In order to obtain a position on the eligible list, a minimum rating of 70% must be attained. The names of successful competitors are merged onto the list in order of final scores, regardless of test date.

Please read and follow the instructions carefully. Incomplete responses will not be considered. Resumes, letters of reference, and other documents will not be evaluated or considered as responses to items in the Supplemental Application.

NOTE: FAILURE TO ACCURATELY AND PROPERLY COMPLETE THIS SUPPLEMENTAL APPLICATION AS INSTRUCTED WILL RESULT IN YOUR ELIMINATION FROM THIS EXAMINATION.

THIS AFFIRMATION MUST BE COMPLETED:

I hereby certify and understand that the information provided by me on this Supplemental Application is true and complete to the best of my knowledge and contains no willful misrepresentation or falsifications. I understand this information may be verified at any time. I also understand that if it is discovered that I have made any false representations, I will be removed from the examination process, removed from the list resulting from this examination and may not be allowed to compete in future examinations for State employment. Additionally, State employees may have adverse action taken against them up to and including dismissal.

Your signature (Required): _____ **Date:** _____

Print your name (Required): _____

Your supplemental application will not be scored if you do not provide your name and signature.

Return your completed Supplemental Application AND your completed Standard State Application (Std. Form 678) to the address below:

**California Department of Food and Agriculture
Examination Unit
Attn: Suzanne Conrad
1220 N Street, Room 242
Sacramento, CA 95814**

**GENERAL AUDITOR II
Supplemental Application Examination**

PART I - WILLINGNESS

The following two questions are job requirements. Please respond to each question by marking either YES or NO in the column indicated. If you are not willing or unable to comply with some or all of the following job requirements, it may be grounds for elimination from the examination process. Please explain your "NO" response(s) below. Not providing a response to an item will be considered a "NO" response.

Are you willing to?

- | | | | | |
|--|-------|------------|-------|-----------|
| 1. Travel approximately 50% or more of the time? | _____ | YES | _____ | NO |
| 2. Work at locations away from the home office? | _____ | YES | _____ | NO |

If you have answered "NO" to any of the above "WILLINGNESS" questions, please explain why below.

**GENERAL AUDITOR II
Supplemental Application Examination**

Part II – EXPERIENCE

		Experience			Amount of Time		
	Instructions: For each item listed below in rows "1 through 14", place ONE "X" in the Experience column which most accurately represents the experience you have with the following tasks. Also, for each item listed below in rows "1 through 14", place ONE "X" in the Amount of Time column which identifies how much time you have performing the following tasks. NOTE: Credit will not be given for items not marked or incorrectly marked.	I have had no training, education or experience with this task.	I have had some training or education with this task, but no experience on the job.	I have performed this task on the job.	I have no experience.	I possess 1-12 months of experience.	I possess more than 12 months of experience.
1	Ability to use Microsoft WORD to create documents.						
2	Ability to use Microsoft EXCEL to create documents.						
3	Ability to use Microsoft ACCESS to create databases.						
4	Ability to use a company's computer for communication systems.						
5	Ability to use a computer for keying in data.						
6	Ability to write audit reports for work completed.						
7	Preparing work papers to document work performance.						
8	Interview personnel to gather information.						
9	Develop the scope of an audit and apply audit techniques to determine the means of verification and amount of testing necessary.						
10	Work in a team/group environment for long periods of time.						
11	Deal with difficult people in a professional manner.						
12	Work on special projects as may be assigned to you.						
13	Conduct yourself in a professional manner with clients and/or co-workers.						
14	Work on non-routine special assignments.						

**GENERAL AUDITOR II
Supplemental Application Examination**

Part III – NARRATIVE QUESTIONS

You are being given four (4) questions on the following pages for which you are to provide a response.

Instructions

- Limit your responses to the question page.
- No additional pages will be accepted or considered.
- You will be evaluated and scored on content, grammar, spelling, and neatness of your answer in addressing each question.

GENERAL AUDITOR II
Supplemental Application Examination

QUESTION #1:

You are conducting an audit at a plant where the manager is very friendly. You both have periodic conversations with each other throughout the day that are both personal and work related. Before you leave the plant for the day the manager states he would like to invite you to dinner and a ball game with him and his family.

How would you handle this situation and why would you handle it in this manner?

GENERAL AUDITOR II
Supplemental Application Examination

QUESTION #2:

You are responsible for conducting an audit. After the preplanning stage, what other steps would be necessary to complete your field work?

GENERAL AUDITOR II
Supplemental Application Examination

QUESTION #3:

List and explain the different types of audits.

GENERAL AUDITOR II
Supplemental Application Examination

QUESTION #4:

You are writing a management report to communicate weaknesses in internal controls. A work paper shows a finding that the auditee did not have a signed contract with its contractor for revenue. The revenue was reported at \$75,000, a material amount during the audit period. The Accounting Procedures Manual that the auditee is required to follow states that ending reconciliations of sales must be performed and contracts must be signed by both parties. You also note in the work papers that the auditee did not have any additional documentation, such as revenue reports or reconciliations, to substantiate the amounts reported as revenue.

Focusing on the elements of an audit finding, write up the finding.